

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Randolph Central School Corp (6825)**

| 1006 Category                             | Account   | FY 1998            | FY 2006            | FY 2007            | FY 2008            | 10 Year Increase | 2 Year Increase | 1 Year Increase |
|---|---|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| <b>Student Academic Achievement</b>       |   |                    |                    |                    |                    |                  |                 |                 |
|   | 11050 Regular Programs; Full Day Kindergarten   | \$0                | \$100,266          | \$169,253          | \$223,340          | n/a              | 123%            | 32%             |
|   | 11100 Regular Programs; Elementary  | \$1,730,548        | \$1,862,924        | \$1,920,071        | \$2,452,912        | 42%              | 32%             | 28%             |
|   | 11200 Regular Programs; Middle/Junior High  | \$930,204          | \$1,040,041        | \$1,087,711        | \$1,335,843        | 44%              | 28%             | 23%             |
|   | 11300 Regular Programs; High School   | \$1,280,145        | \$1,369,405        | \$1,466,661        | \$1,695,941        | 32%              | 24%             | 16%             |
|   | 11355 Regular Programs; High School; Academic Honors High Ability Student Programs                    | \$0                | \$0                | \$0                | \$1,030            | n/a              | n/a             | n/a             |
|   | 11420 Vocational Education; Agriculture B   | \$60,016           | \$57,619           | \$58,603           | \$66,309           | 10%              | 15%             | 13%             |
|   | 11450 Vocational Education; Consumer and Homemaking   | \$29,644           | \$46,344           | \$47,917           | \$62,585           | 111%             | 35%             | 31%             |
|   | 11630 Regular Programs; Alternative Education Programs; High School                                   | \$21,511           | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|   | 12100 2007 Account Code - Gifted and Talented   | \$57,378           | \$28,121           | \$67,426           | \$40,450           | -30%             | 44%             | -40%            |
|   | 12110 Gifted And Talented; Gifted and Talented  | \$0                | \$0                | \$0                | \$42,972           | n/a              | n/a             | n/a             |
|   | 12150 Gifted And Talented; High Ability Student Programs  | \$0                | \$26,100           | \$0                | \$0                | n/a              | -100%           | n/a             |
|   | 12210 Mental Disabilities; Mild Mental Disabilities   | \$92,006           | \$162,283          | \$174,820          | \$216,287          | 135%             | 33%             | 24%             |
|   | 12220 Mental Disabilities; Moderate Mental Disabilities   | \$108,898          | \$132,052          | \$136,861          | \$151,437          | 39%              | 15%             | 11%             |
|   | 12320 Physical Impairment; Multiple Disabilities  | \$0                | \$10,959           | \$11,065           | \$13,074           | n/a              | 19%             | 18%             |
|   | 12350 Physical Impairment; Homebound  | \$2,581            | \$934              | \$3,185            | \$2,336            | -10%             | 150%            | -27%            |
|   | 12410 Emotional Disabilities; Emotional Disabilities; Full Time                                       | \$0                | \$0                | \$0                | \$65,130           | n/a              | n/a             | n/a             |
|   | 12420 Emotional Disabilities; Emotional Disabilities; All Others                                      | \$72,813           | \$97,429           | \$97,374           | \$49,942           | -31%             | -49%            | -49%            |
|   | 12510 Culturally Different; Communication Disorders   | \$0                | \$0                | \$622              | \$272              | n/a              | n/a             | -56%            |
|   | 12520 Culturally Different; Compensatory  | \$0                | \$0                | \$160              | \$1,285            | n/a              | n/a             | > 500%          |
|   | 12610 2007 Account Code - Special Programs ; Learning Disability ; All Others                         | \$0                | \$158,168          | \$181,729          | \$88,232           | n/a              | -44%            | -51%            |
|   | 12610 Learning Disability   | \$170,208          | \$137,042          | \$110,197          | \$238,782          | 40%              | 74%             | 117%            |
|   | 12810 Special Education Preschool   | \$52,250           | \$106,028          | \$112,750          | \$126,552          | 142%             | 19%             | 12%             |
|   | 12900 Other Special Programs  | \$10,068           | \$26,230           | \$26,062           | \$28,851           | 187%             | 10%             | 11%             |
|   | 13600 Adult/Continuing Education Programs; Special Interest Programs                                  | \$184              | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|   | 14100 Summer School Programs; Elementary  | \$0                | \$9,483            | \$11,764           | \$9,683            | n/a              | 2%              | -18%            |
|   | 14200 Summer School Programs; Middle/Junior High School   | \$0                | \$8,916            | \$8,086            | \$11,430           | n/a              | 28%             | 41%             |
|   | 14300 Summer School Programs; High School   | \$30,101           | \$29,782           | \$20,900           | \$33,932           | 13%              | 14%             | 62%             |
|   | 16100 Remediation Testing   | \$54,400           | \$59,459           | \$62,174           | \$61,914           | 14%              | 4%              | 0%              |
|   | 16200 Preventive Remediation  | \$3,217            | \$935              | \$1,559            | \$13,444           | 318%             | > 500%          | > 500%          |
|   | 17100 Payments to Other Governmental Units Within State; Transfer Tuition                             | \$45,886           | \$48,833           | \$37,590           | \$34,874           | -24%             | -29%            | -7%             |
|   | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$79,069           | \$144,423          | \$149,971          | \$159,476          | 102%             | 10%             | 6%              |
|   | 17900 Payments to Other Governmental Units Within State; Other  | \$0                | \$39               | \$0                | \$171              | n/a              | 342%            | n/a             |
|   | 21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services          | \$82,619           | \$88,305           | \$90,005           | \$108,683          | 32%              | 23%             | 21%             |
|   | 22220 Library/Media Services; School Library  | \$167,136          | \$166,640          | \$173,979          | \$182,924          | 9%               | 10%             | 5%              |
|   | 22230 Library/Media Services; Audiovisual   | \$7,184            | \$2,471            | \$2,602            | \$5,545            | -23%             | 124%            | 113%            |
|   | 22250 Library/Media Services; Computer Assisted Instruction Services                                  | \$0                | \$0                | \$175              | \$77,605           | n/a              | n/a             | > 500%          |
|   | 24100 Office of The Principal   | \$493,278          | \$591,108          | \$616,146          | \$698,588          | 42%              | 18%             | 13%             |
|   | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs                                 | \$0                | \$0                | \$94,049           | \$89,979           | n/a              | n/a             | -4%             |
|   | 25540 Textbooks for Rent or Resale; Other Textbook Rental Service                                     | \$93,599           | \$140,164          | \$0                | \$0                | -100%            | -100%           | n/a             |
|   | 26497 2007 Account Code - Teachers Retirement Fund  | \$218,490          | \$319,646          | \$341,396          | \$182,258          | -17%             | -43%            | -47%            |
| <b>Student Academic Achievement Total</b> |   | <b>\$5,893,435</b> | <b>\$6,972,150</b> | <b>\$7,282,862</b> | <b>\$8,574,069</b> | <b>45%</b>       | <b>23%</b>      | <b>18%</b>      |
| <b>Student Instructional Support</b>      |   |                    |                    |                    |                    |                  |                 |                 |
|   | 21110 Attendance and Social Work Services; Service Area Direction                                     | \$633              | \$0                | \$0                | \$1,188            | 88%              | n/a             | n/a             |
|   | 21220 Guidance Services; Counseling Services  | \$140,891          | \$230,275          | \$240,065          | \$290,338          | 106%             | 26%             | 21%             |
|   | 21340 Health Services; Nurse Services   | \$29,252           | \$31,218           | \$35,564           | \$41,653           | 42%              | 33%             | 17%             |
|   | 21430 Psychological Counseling  | \$100              | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|   | 21810 Special Education Administration; Service Area Direction  | \$5,620            | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|   | 22110 Improvement of Instruction; Service Area Direction  | \$36,419           | \$0                | \$432              | \$6,593            | -82%             | n/a             | > 500%          |
|   | 22120 Improvement of Instruction; Instruction and Curriculum Development                              | \$47,725           | \$28,087           | \$23,057           | \$4,122            | -91%             | -85%            | -82%            |
|   | 22130 Improvement of Instruction; Instructional Staff Training  | \$36,463           | \$32,593           | \$36,303           | \$93,151           | 155%             | 186%            | 157%            |
|   | 22190 Improvement of Instruction; Other Improvement of Instructional Services                         | \$9,618            | \$4,495            | \$12,213           | \$19,926           | 107%             | 343%            | 63%             |
|   | 23110 Board of Education; Service Area Direction  | \$15,734           | \$13,970           | \$14,293           | \$42,154           | 168%             | 202%            | 195%            |
|   | 23190 Board of Education; Other Governing Body Services   | \$988              | \$2,340            | \$3,677            | \$4,725            | 378%             | 102%            | 29%             |
|   | 23210 Executive Administration; Office of The Superintendent  | \$184,020          | \$168,356          | \$183,385          | \$239,967          | 30%              | 43%             | 31%             |

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|--|--|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
|  | 23290 Executive Administration; Other Executive Administration Services                            | \$3,146            | \$2,462            | \$2,877            | \$2,480            | -21%             | 1%              | -14%            |
|  | 24900 Other Support Services, School Administration  | \$0                | \$0                | \$0                | \$24,003           | n/a              | n/a             | n/a             |
| <b>Student Instructional Support Total</b> |  | <b>\$510,608</b>   | <b>\$513,797</b>   | <b>\$551,866</b>   | <b>\$770,301</b>   | <b>51%</b>       | <b>50%</b>      | <b>40%</b>      |
| <b>Overhead and Operational</b>            |  |                    |                    |                    |                    |                  |                 |                 |
|  | 23150 Board of Education; Legal Services   | \$4,107            | \$1,491            | \$1,762            | \$2,651            | -35%             | 78%             | 51%             |
|  | 23160 Board of Education; Promotion Expenses   | \$2,985            | \$1,836            | \$4,169            | \$2,443            | -18%             | 33%             | -41%            |
|  | 23230 Executive Administration; Staff Relations and Negotiations                                   | \$1,836            | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|  | 25110 Fiscal Services; Office of The Business Manager  | \$0                | \$52,720           | \$54,123           | \$38,040           | n/a              | -28%            | -30%            |
|  | 25160 Fiscal Services; Financial Accounting  | \$35,470           | \$40,553           | \$40,512           | \$46,528           | 31%              | 15%             | 15%             |
|  | 25191 Other Fiscal Services; Refund of Revenue   | \$726              | \$1,568            | \$730              | \$28               | -96%             | -98%            | -96%            |
|  | 25192 Other Fiscal Services; Petty Cash  | \$0                | \$0                | \$295              | \$295              | n/a              | n/a             | 0%              |
|  | 25196 Other Fiscal Services; Cash Change   | \$248              | \$0                | \$500              | \$550              | 122%             | n/a             | 10%             |
|  | 25199 Other Fiscal Services; Other   | \$0                | \$3,167            | \$0                | \$54,492           | n/a              | > 500%          | n/a             |
|  | 25300 Printing, Publishing, and Duplicating Services   | \$2,770            | \$2,005            | \$2,669            | \$2,765            | 0%               | 38%             | 4%              |
|  | 25920 Ditch Assessments  | \$5                | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|  | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings                        | \$773,784          | \$871,553          | \$938,200          | \$1,152,971        | 49%              | 32%             | 23%             |
|  | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds                          | \$5,192            | \$9,447            | \$27,650           | \$29,851           | 475%             | 216%            | 8%              |
|  | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment                        | \$69,483           | \$188,480          | \$220,468          | \$259,941          | 274%             | 38%             | 18%             |
|  | 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)                 | \$1,206            | \$3,874            | \$2,968            | \$1,516            | 26%              | -61%            | -49%            |
|  | 26700 Operation and Maintenance of Plant Services; Insurance                                       | \$32,514           | \$87,572           | \$113,270          | \$86,837           | 167%             | -1%             | -23%            |
|  | 26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant        | \$60,859           | \$32,663           | \$43,207           | \$49,090           | -19%             | 50%             | 14%             |
|  | 27010 Student Transportation; Service Area Direction   | \$38,311           | \$48,382           | \$52,633           | \$69,872           | 82%              | 44%             | 33%             |
|  | 27100 Student Transportation; Vehicle Operation  | \$285,436          | \$285,875          | \$290,528          | \$422,617          | 48%              | 48%             | 45%             |
|  | 27300 Student Transportation; Vehicle Servicing and Maintenance                                    | \$98,595           | \$174,839          | \$181,680          | \$258,302          | 162%             | 48%             | 42%             |
|  | 27500 Student Transportation; Insurance on Buses   | \$12,210           | \$14,093           | \$11,818           | \$13,732           | 12%              | -3%             | 16%             |
|  | 27700 Student Transportation; Contracted Transportation Services                                   | \$5,557            | \$7,136            | \$7,081            | \$11,127           | 100%             | 56%             | 57%             |
|  | 27900 Student Transportation; Other Student Transportation Services                                | \$13,261           | \$10,366           | \$1,495            | \$303              | -98%             | -97%            | -80%            |
|  | 31100 Food Services Operations; Service Area Direction   | \$24,436           | \$28,631           | \$32,789           | \$43,437           | 78%              | 52%             | 32%             |
|  | 31200 Food Services Operations; Food Preparation and Dispensing                                    | \$123,903          | \$170,087          | \$205,522          | \$224,170          | 81%              | 32%             | 9%              |
|  | 31400 Food Services Operations; Food Purchases   | \$192,651          | \$210,633          | \$242,445          | \$254,216          | 32%              | 21%             | 5%              |
|  | 31900 Other Food Services  | \$19,159           | \$20,605           | \$17,291           | \$17,602           | -8%              | -15%            | 2%              |
|  | 33100 Community Service Operations; Direction of Community Services                                | \$6,986            | \$12,978           | \$1,722            | \$332              | -95%             | -97%            | -81%            |
|  | 33200 Community Recreation   | \$17,585           | \$15,925           | \$14,400           | \$11,800           | -33%             | -26%            | -18%            |
|  | 33400 Athletic Coaches   | \$92,891           | \$104,218          | \$96,932           | \$117,143          | 26%              | 12%             | 21%             |
|  | 52200 Debt Services; Interest on Debt; Temporary Loans   | \$0                | \$0                | \$8,190            | \$20,542           | n/a              | n/a             | 151%            |
|  | 60700 Debt Services; Nonprogramed Charges; Scholarships  | \$12,934           | \$24,023           | \$19,188           | \$22,206           | 72%              | -8%             | 16%             |
| <b>Overhead and Operational Total</b>      |  | <b>\$1,935,102</b> | <b>\$2,424,721</b> | <b>\$2,634,236</b> | <b>\$3,215,398</b> | <b>66%</b>       | <b>33%</b>      | <b>22%</b>      |
| <b>Nonoperational</b>                      |  |                    |                    |                    |                    |                  |                 |                 |
|  | 25350 2007 Account Code - Building Acquisition, Construction and Improvement                       | \$438,343          | \$673,705          | \$445,868          | \$83,048           | -81%             | -88%            | -81%            |
|  | 45100 Building Acquisition, Construction and Improvements  | \$0                | \$0                | \$0                | \$32,525           | n/a              | n/a             | n/a             |
|  | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment               | \$189,339          | \$209,807          | \$161,853          | \$219,245          | 16%              | 4%              | 35%             |
|  | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction       | \$46,164           | \$123,987          | \$48,367           | \$33,273           | -28%             | -73%            | -31%            |
|  | 51100 Debt Services; Principal on Debt; Bonds  | \$0                | \$475,000          | \$501,913          | \$658,087          | n/a              | 39%             | 31%             |
|  | 51400 Debt Services; Principal on Debt; School Bus Loans   | \$93,356           | \$107,152          | \$110,726          | \$114,520          | 23%              | 7%              | 3%              |
|  | 51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt | \$0                | \$0                | \$15,098           | \$0                | n/a              | n/a             | -100%           |
|  | 52100 Debt Services; Interest on Debt; Bonds   | \$0                | \$207,000          | \$365,277          | \$293,676          | n/a              | 42%             | -20%            |
|  | 52400 Debt Services; Interest on Debt; School Bus Loans  | \$16,348           | \$10,377           | \$6,670            | \$2,947            | -82%             | -72%            | -56%            |
|  | 54200 2007 Account Code - Common School Fund   | \$45,493           | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
| <b>Nonoperational Total</b>                |  | <b>\$829,043</b>   | <b>\$1,807,028</b> | <b>\$1,655,773</b> | <b>\$1,437,321</b> | <b>73%</b>       | <b>-20%</b>     | <b>-13%</b>     |
| <b>prorated</b>                            |  |                    |                    |                    |                    |                  |                 |                 |
|  | 26491 2007 Account Code - PERF   | \$127,965          | \$113,782          | \$138,964          | \$70,697           | -45%             | -38%            | -49%            |
|  | 26492 2007 Account Code - Social Security  | \$520,176          | \$589,929          | \$588,344          | \$294,519          | -43%             | -50%            | -50%            |
|  | 26493 2007 Account Code - Workmen's Compensation   | \$1,208            | \$48,042           | \$38,763           | \$0                | -100%            | -100%           | -100%           |

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|-----------------------|--|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
|                       | 26494 2007 Account Code - Group Insurance                  | \$550,919          | \$1,095,606        | \$1,320,616        | \$708,419          | 29%              | -35%            | -46%            |
|                       | 26496 2007 Account Code - Unemployment Compensation        | \$0                | \$7,047            | \$0                | \$176              | n/a              | -97%            | n/a             |
|                       | 26498 2007 Account Code - Severance / Early Retirement Pay | \$94,247           | \$185,260          | \$222,116          | \$159,596          | 69%              | -14%            | -28%            |
| <b>prorated Total</b> |  | <b>\$1,294,514</b> | <b>\$2,039,665</b> | <b>\$2,308,801</b> | <b>\$1,233,407</b> | <b>-5%</b>       | <b>-40%</b>     | <b>-47%</b>     |

| 1006 Category                        | FY 1998             | FY 2006             | FY 2007             | FY 2008             | 10 Year Increase | 2 Year Increase | 1 Year Increase | FY98 % of Total Exp | FY06 % of Total Exp | FY07 % of Total Exp | FY08 % of Total Exp |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|------------------|-----------------|-----------------|---------------------|---------------------|---------------------|---------------------|
| <b>Student Academic Achievement</b>  | \$6,864,345         | \$8,528,862         | \$9,063,193         | \$9,522,315         | 39%              | 12%             | 5%              | 65.6%               | 62.0%               | 62.8%               | 62.5%               |
| <b>Student Instructional Support</b> | \$584,699           | \$616,319           | \$666,570           | \$831,691           | 42%              | 35%             | 25%             | 5.6%                | 4.5%                | 4.6%                | 5.5%                |
| <b>Overhead and Operational</b>      | \$2,184,615         | \$2,805,152         | \$3,048,002         | \$3,439,169         | 57%              | 23%             | 13%             | 20.9%               | 20.4%               | 21.1%               | 22.6%               |
| <b>Nonoperational</b>                | \$829,043           | \$1,807,028         | \$1,655,773         | \$1,437,321         | 73%              | -20%            | -13%            | 7.9%                | 13.1%               | 11.5%               | 9.4%                |
| <b>Grand Total</b>                   | <b>\$10,462,702</b> | <b>\$13,757,361</b> | <b>\$14,433,538</b> | <b>\$15,230,496</b> | <b>46%</b>       | <b>11%</b>      | <b>6%</b>       |                     |                     |                     |                     |

|   | FY1998 | FY2006 | FY2007 | FY2008 |
|---|--------|--------|--------|--------|
| <b>Student Instructional Expenditures (Academic Achievement plus Support)</b> | 71.2%  | 66.5%  | 67.4%  | 68.0%  |